

Industry Circular



Internal Revenue Service

Alcohol and Tobacco Tax Division
Washington, D.C. 20224

Industry Circular No. 68-13

May 6, 1968

AMENDMENT OF LIQUOR BOTTLE REGULATIONS

Proprietors of distilled spirits plants,
importers, and others concerned:

Purpose

The purpose of this industry circular is to inform you of the provisions of Treasury Decision 6954, effective July 1, 1968, as it amends 26 CFR Parts 201, 250 and 251. Of particular importance to you are those requirements respecting procedures to be followed before distinctive liquor bottles may be used under the amended regulations.

Background

This Treasury decision eliminated 26 CFR Part 175, Traffic in Containers of Distilled Spirits, as a separate part of the Code of Federal Regulations. The provisions of Part 175 either do not apply after the effective date of the Treasury decision or are superseded by provisions added to 26 CFR Parts 173, 201, 250 and 251, as appropriate. Regulations pertaining to the receipt, use, disposition, and labeling of liquor bottles by bottlers are in Part 201; similar regulations as to importations are in Parts 250 and 251.

Application to Use Distinctive Liquor Bottles

.01 General. The amended regulations eliminate the requirements in former 26 CFR Part 175 for a permit to traffic in liquor bottles, Form 98. However, if you wish to import and/or use distinctive liquor bottles which do not bear the indicia required by 26 CFR Part 173, as amended, you must file an application to import and/or use distinctive liquor bottles on new Form 4329. (§§ 201.540d, 250.314, 251.204). Because currently approved distinctive liquor bottles cannot continue to be received or used after the effective date of the new regulations unless you have filed a Form 4329, Application to Use Distinctive Liquor Bottles, with the Assistant Regional Commissioner, Alcohol and Tobacco Tax, and have received a copy of the Form 4329 with Part II executed by him, it is important that you file such form well in advance of July 1, 1968. (§§ 201.540d, 250.314, 251.204.) It is not necessary for you to resubmit currently approved distinctive bottles to the Director, Alcohol and Tobacco Tax Division, for approval before submitting Form 4329 for permission to use such bottles. Note that under the amended regulations application for the approval of a new bottle as a distinctive liquor bottle will continue to be by letter to the Director. (§§ 201.540e, 250.315, 251.205.)

A single application on Form 4329 may cover (a) more than one distinctive liquor bottle (if all are to be imported or all are to be of domestic manufacture), (b) more than one port of entry, and/or (c) more than one location within a region at which such containers will be used. One Form 4329 may also be used to cover distinctive bottles for packaging liqueurs, cordials, and other specialties, and for packaging other distilled spirits. A copy of the approved form must be furnished to the domestic bottle manufacturer, or to the customs officer at the port of entry, as authority for the shipment or release of the distinctive liquor bottles on and after July 1, 1968.

.02 Surrender of permits, Forms 98. When you have received your copy of Form 4329 with Part II executed by the Assistant Regional Commissioner, Alcohol and Tobacco Tax, you should surrender your outstanding permits on Forms 98 to him for cancellation.

.03 Supply of Forms 4329. Your Assistant Regional Commissioner, Alcohol and Tobacco Tax, will furnish you with Forms 4329 upon request.

Reuse of Liquor Bottles

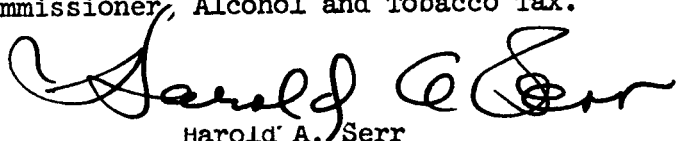
The amended regulations provide that a bottler or importer who wishes to reuse liquor bottles may file a letter application with the Director, Alcohol and Tobacco Tax Division, and receive his authorization to do so. (§§ 201.540f, 250.319, 251.209.)

Miscellaneous Provisions

In general, the amended regulations relax the requirements pertaining to the receipt, storage, use, and disposition of stocks of liquor bottles. (§§ 201.540f, 201.540g, 201.540h, 201.540j, 201.540k, 250.317, 251.207.) The release from customs custody of filled liquor bottles not conforming to regulatory requirements will require authorization pursuant to a letter application rather than a permit application. (§§ 250.318, 251.207.) New indicia requirements were outlined in Industry Circular No. 68-6, dated February 16, 1968. Liquor bottles may be manufactured from existing molds bearing the indicia prescribed by 26 CFR Part 175 until December 31, 1970. After that date, only molds bearing the indicia prescribed in 26 CFR §§ 173.33 and 173.34 may be used. However, bottles manufactured on or before December 31, 1970, will be considered to be liquor bottles for the purposes of the amended regulations and may continue to be used after that date. (§ 173.35.)

Inquiries

Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Harold A. Serr
Director, Alcohol and Tobacco Tax Division